

DAVID L. NEALE (SBN 141225)  
CARMELA T. PAGAY (SBN 195603)  
LEVENE, NEALE, BENDER, YOO & BRILL L.L.P.  
10250 Constellation Boulevard, Suite 1700  
Los Angeles, California 90067  
Telephone: (310) 229-1234  
Facsimile: (310) 229-1244  
Emails: DLN@LNBYB.COM; CTP@LNBYB.COM

General Counsel for the Trust for Certain  
Creditors of Consolidated Freightways  
Corporation and Certain Affiliates

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
RIVERSIDE DIVISION

In re	)	Case No. 6:02-bk-24284 PC
	)	
CONSOLIDATED FREIGHTWAYS	)	Chapter 11
CORPORATION OF DELAWARE, et	)	
al.,	)	(Jointly Administered with Cases No. 6:02-
	)	bk-24289 PC; 6:02-bk-24287 PC; 6:02-bk-
	)	24293 PC; 6:02-bk-24294 PC; and 6:02-bk-
Debtors.	)	24295 PC)
	)	
	)	NOTICE OF MOTION AND MOTION
	)	FOR ENTRY OF FINAL DECREE AND
	)	CLOSING CHAPTER 11 CASES;
	)	MEMORANDUM OF POINTS AND
	)	AUTHORITIES; DECLARATION OF
	)	KERRY K. MORGAN IN SUPPORT
	)	THEREOF

[NO HEARING REQUIRED]

1 TO THE HONORABLE PETER H. CARROLL, UNITED STATES BANKRUPTCY  
2 JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, AND INTERESTED  
3 PARTIES:

4 PLEASE TAKE NOTICE that K. Morgan Enterprises, Inc., as  
5 trustee (the "Trustee") under the Trust for Certain Creditors of  
6 Consolidated Freightways Corporation and Certain Affiliates (the  
7 "Trust"), as successor in interest to Consolidated Freightways  
8 Corporation of Delaware ("CF" or the "Debtors"), created pursuant  
9 to the Debtors' Consolidated Plan of Liquidation, dated July 1,  
10 2004 (As Amended), confirmed by Order of the Court entered on  
11 November 22, 2004 (the "Plan"), hereby files its notice (the  
12 "Notice") and motion (the "Motion") for entry of a final decree  
13 and closing the above-captioned Chapter 11 cases.  
14

15  
16 On November 22, 2004, the Court confirmed the Debtors'  
17 Consolidated Plan of Liquidation, dated July 1, 2004 (As Amended)  
18 (the "Plan").

19 On December 13, 2004, the Plan became effective (the  
20 "Effective Date"). All distributions required to be made under  
21 the Plan have been made. All disputed claims have been resolved.  
22 There are no pending matters or adversary proceedings and all  
23 final applications for approval of compensation and reimbursement  
24 of expenses incurred by professionals employed in the Debtors'  
25 case have been filed and approved by this Court. All outstanding  
26 fees to the Office of the United States Trustee, to the extent  
27  
28

1 not paid, will be paid prior to entry of the Final Decree.  
2 Accordingly, the Plan has now been substantially consummated.

3 PLEASE TAKE FURTHER NOTICE that the Notice and the Motion  
4 are based upon the annexed Memorandum of Points and Authorities  
5 and the Declaration of Kerry K. Morgan, the entire record of this  
6 case, the statements, arguments and representations of counsel to  
7 be made at the hearing on the Motion, if any, and any other  
8 evidence properly presented to the Court.  
9

10 PLEASE TAKE FURTHER NOTICE that, pursuant to Local Rule  
11 9013-1(o)(1), the Trustee has requested that the Court rule upon  
12 the Motion without the need for a hearing thereon. Pursuant to  
13 Local Rule 9013-1(o)(1)(A)(ii), any response to the Motion and  
14 request for a hearing with respect thereto, must be filed with  
15 the Clerk of the Bankruptcy Court and served upon counsel for the  
16 Trustee at the address set forth in the upper left-hand corner of  
17 the first page of this Notice and Motion within 14 days after the  
18 date of service of the Notice.  
19

20 PLEASE TAKE FURTHER NOTICE that, pursuant to Local  
21 Bankruptcy Rule 9013-1(h), the failure to file and serve a timely  
22 opposition to the Motion may be deemed by the Court to constitute  
23 consent to the Court's granting of the relief sought by the  
24 Trustee.  
25

26 WHEREFORE, the Trustee respectfully requests that the Court  
27 enter an order:  
28

- 1           1.     Granting the Motion in its entirety;
- 2           2.     Providing for a final decree closing these Chapter 11
- 3 cases;
- 4           3.     Authorizing the Trustee to take any further action as
- 5 may be necessary to terminate the Trust, including, without
- 6 limitation, destruction of any remaining books and records of the
- 7 Debtors notwithstanding any prior agreements or orders, including
- 8 segregated files created under the Stipulation Between the
- 9 Trustee and United States Fidelity and Guaranty Company, USF&G
- 10 Specialty Insurance Company, and Fidelity and Guaranty Insurance
- 11 Company re the Disposition of Certain Books and Records and
- 12 Electronic Files dated July 6, 2010, the shutting down of data
- 13 systems, dissolution of the Oversight Committee, and resignation
- 14 of the Trustee; and
- 15
- 16
- 17           4.     Granting such other and further relief as is just and
- 18 proper under the circumstances.

19 DATED: August 31, 2012

K. MORGAN ENTERPRISES, INC., AS  
TRUSTEE UNDER THE TRUST FOR CERTAIN  
CREDITORS OF CONSOLIDATED  
FREIGHTWAYS CORPORATION AND CERTAIN  
AFFILIATES

22  
23 By: /s/ Carmela T. Pagay

DAVID L. NEALE  
CARMELA T. PAGAY  
LEVENE, NEALE, BENDER, YOO  
& BRILL L.L.P.  
General Counsel for the Trust

MEMORANDUM OF POINTS AND AUTHORITIES

I.

STATEMENT OF FACTS

Consolidated Freightways Corporation and Certain Affiliates (collectively, "CF" or the "Debtors") commenced these cases by filing voluntary petitions for relief under chapter 11 of title 11, United States Code, on September 3, 2002 (the "Petition Date"). No trustee was appointed, and the Debtors managed their affairs as debtors in possession pursuant to 11 U.S.C. §§ 1107 and 1108.

On November 22, 2004, the Court confirmed the Debtors' Consolidated Plan of Liquidation, dated July 1, 2004 (As Amended) (the "Plan").

On December 13, 2004, the Plan became effective (the "Effective Date"). Since the Effective Date, K. Morgan Enterprises, Inc., as trustee (the "Trustee") under the Trust for Certain Creditors of Consolidated Freightways Corporation and Certain Affiliates, as successor in interest to Consolidated Freightways Corporation of Delaware, which was created pursuant to the Plan, has been diligently working to make distributions to allowed claimants as provided in the Plan.

As it became necessary, the Trustee obtained authorization for modifications of certain provisions of the Plan by Court orders entered on November 18, 2008 and October 28, 2010.

1 All distributions required to be made under the Plan have  
2 been made. All disputed claims have been resolved.<sup>1</sup> There are  
3 no pending matters or adversary proceedings and all final  
4 applications for approval of compensation and reimbursement of  
5 expenses incurred by professionals employed in the Debtors' case  
6 have been filed and approved by this Court. All outstanding fees  
7 to the Office of the United States Trustee, to the extent not  
8 paid, will be paid prior to entry of the Final Decree.  
9 Accordingly, the Plan has now been substantially consummated.  
10

11 II.

12 DISCUSSION

13 Rule 3022 of the Federal Rules of Bankruptcy Procedure  
14 provides:  
15

16 After an estate is fully administered in a  
17 chapter 11 reorganization case, the court,  
18 on its own motion or on motion of a party in  
19 interest, shall enter a final decree closing  
20 the case.

21 Fed. R. Bankr. Proc. 3022.

22 Moreover, Section 6.13 of the Plan provides, in relevant  
23 part, as follows:

24 ///

25  
26 <sup>1</sup> This includes any claims concerning undeliverable payments, which  
27 pursuant to the Plan as modified by order entered on October 28, 2010,  
28 can no longer be asserted by holders of such claims after such payments  
are held by the Trust for 90 days after the date of return of the  
payment to the Trust.

1 When the Consolidated Estate has been  
2 fully administered, all Disputed Claims  
3 against the Debtors have become Allowed  
4 Claims or have been Disallowed by Final  
5 Order, all adversary proceedings or  
6 contested matters pending before the Court  
7 have been resolved by Final Orders, the  
8 Trustee has been terminated in accordance  
9 with the terms of the Trust Agreement, and  
10 all Cash has been distributed in  
11 accordance with the Plan, or at such  
12 earlier time as the Trustee and the  
13 Oversight Committee deem appropriate, the  
14 Trust shall seek authority from the Court  
15 to close the Cases in accordance with the  
16 Bankruptcy Code and the Bankruptcy Rules.

11 As set forth above, the Plan has been substantially  
12 consummated. All distributions required to be made under the  
13 Plan have been made. All disputed claims have been resolved.<sup>2</sup>  
14 There are no pending matters or adversary proceedings and all  
15 final applications for approval of compensation and  
16 reimbursement of expenses incurred by professionals employed in  
17 the Debtors' case have been filed and approved by this Court.  
18 The Trustee believes that all outstanding fees due to the Office  
19 of the United States Trustee have been paid, but will ensure  
20 full payment of any outstanding fees prior to the entry of the  
21 Final Decree.  
22  
23  
24  
25

---

26 <sup>2</sup> This includes any claims concerning undeliverable payments, which  
27 pursuant to the Plan as modified by order entered on October 28, 2010,  
28 can no longer be asserted by holders of such claims after such payments  
are held by the Trust for 90 days after the date of return of the  
payment to the Trust.

1           Given the substantial consummation of the Plan, the Trustee  
2 respectfully submits that these bankruptcy estates have been  
3 substantially administered and should therefore be closed. In  
4 order to facilitate the closing, the Trustee intends to proceed  
5 with destruction of any remaining books and records of the  
6 Debtors notwithstanding any prior agreements or orders, including  
7 segregated files created under the Stipulation Between the  
8 Trustee and United States Fidelity and Guaranty Company, USF&G  
9 Specialty Insurance Company, and Fidelity and Guaranty Insurance  
10 Company re the Disposition of Certain Books and Records and  
11 Electronic Files dated July 6, 2010, the shutting down of data  
12 systems, dissolution of the Oversight Committee, and resignation  
13 of the Trustee, and any other such action as necessary to  
14 terminate the Trust.  
15  
16

17                           III.

18                           CONCLUSION

19           Based upon all of the foregoing, the Trustee respectfully  
20 requests that the Court (1) enter a final decree closing the  
21 Debtors' Chapter 11 cases; (2) enter an order authorizing the  
22 Trustee to take any further action as may be necessary to  
23 terminate the Trust, including, without limitation, destruction  
24 of any remaining books and records of the Debtors notwithstanding  
25 any prior agreements or orders, including segregated files  
26 created under the Stipulation Between the Trustee and United  
27  
28



1 States Fidelity and Guaranty Company, USF&G Specialty Insurance  
2 Company, and Fidelity and Guaranty Insurance Company re the  
3 Disposition of Certain Books and Records and Electronic Files  
4 dated July 6, 2010, the shutting down of data systems,  
5 dissolution of the Oversight Committee, and resignation of the  
6 Trustee; and (3) enter an order granting such further and  
7 additional relief as the Court deems just and proper.  
8

9 DATED: August 31, 2012

K. MORGAN ENTERPRISES, INC., AS  
TRUSTEE UNDER THE TRUST FOR CERTAIN  
10 CREDITORS OF CONSOLIDATED  
11 FREIGHTWAYS CORPORATION AND CERTAIN  
12 AFFILIATES

13 By: /s/ Carmela T. Pagay

14 DAVID L. NEALE

CARMELA T. PAGAY

15 LEVENE, NEALE, BENDER, YOO

& BRILL L.L.P.

16 General Counsel for the Trust  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

DECLARATION OF KERRY K. MORGAN

I, Kerry K. Morgan, hereby declare as follows:

1. I am the President of K. Morgan Enterprises, Inc., the Trustee under the Trust for Certain Creditors (the "Trust") of Consolidated Freightways Corporation and Certain Affiliates, as successor in interest to Consolidated Freightways Corporation of Delaware, created pursuant to the Debtors' Consolidated Plan of Liquidation, dated July 1, 2004 (As Amended), confirmed by Order of the Court entered on November 22, 2004. I have personal knowledge of the facts set forth below and, if called as a witness, I would and could competently testify thereto.

2. I submit this Declaration in support of the motion (the "Motion") for entry of a final decree and closing the above-captioned Chapter 11 cases.

3. Consolidated Freightways Corporation and Certain Affiliates (collectively, "CF" or the "Debtors") commenced these cases by filing voluntary petitions for relief under chapter 11 of title 11, United States Code, on September 3, 2002 (the "Petition Date"). No trustee was appointed, and the Debtors managed their affairs as debtors in possession pursuant to 11 U.S.C. §§ 1107 and 1108.

4. On November 22, 2004, the Court confirmed the Debtors' Consolidated Plan of Liquidation, dated July 1, 2004 (As Amended) (the "Plan").

1           5. On December 13, 2004, the Plan became effective (the  
2 "Effective Date"). Since the Effective Date, my staff and I have  
3 been diligently working to make distributions to allowed  
4 claimants as provided in the Plan.

5           6. As it became necessary, I obtained authorization for  
6 modifications of certain provisions of the Plan by Court orders  
7 entered on November 18, 2008 and October 28, 2010.

8           7. All distributions required to be made under the Plan  
9 have been made. All disputed claims have been resolved.<sup>3</sup> To the  
10 best of my knowledge, there are no pending matters or adversary  
11 proceedings and all final applications for approval of  
12 compensation and reimbursement of expenses incurred by  
13 professionals employed in the Debtors' case have been filed and  
14 approved by this Court.

15           8. I believe that that all outstanding fees due to the  
16 Office of the United States Trustee have been paid, but will  
17 ensure full payment of any outstanding fees prior to the entry of  
18 the Final Decree.

19           9. Given the substantial consummation of the Plan, I  
20 intend to proceed with destruction of any remaining books and  
21

22  
23  
24  
25  
26           <sup>3</sup> This includes any claims concerning undeliverable payments, which  
27 pursuant to the Plan as modified by order entered on October 28, 2010,  
28 can no longer be asserted by holders of such claims after such payments  
are held by the Trust for 90 days after the date of return of the  
payment to the Trust.

1 records of the Debtors notwithstanding any prior agreements or  
2 orders, including segregated files created under the  
3 Stipulation Between the Trustee and United States Fidelity and  
4 Guaranty Company, USF&G Specialty Insurance Company, and  
5 Fidelity and Guaranty Insurance Company re the Disposition of  
6 Certain Books and Records and Electronic Files dated July 6,  
7 2010, the shutting down of data systems, dissolution of the  
8 Oversight Committee, and any other action as may be necessary  
9 to terminate the Trust, which shall be followed by my  
10 resignation.  
11

12 Executed on this 31<sup>st</sup> day of August, 2012, at Vancouver,  
13 Washington.  
14

  
Kerry K. Morgan

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 10250 Constellation Boulevard, Suite 1700, Los Angeles, California 90067.

A true and correct copy of the foregoing document entitled NOTICE OF MOTION AND MOTION FOR ENTRY OF FINAL DECREE AND CLOSING CHAPTER 11 CASES; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATION OF KERRY K. MORGAN IN SUPPORT THEREOF will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On August 31, 2012, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Gregory S Abrams jbothell@askfinancial.com
- Franklin C Adams franklin.adams@bbklaw.com, arthur.johnston@bbklaw.com;lisa.spencer@bbklaw.com;bknoces@bbklaw.com
- William Bates bill.bates@bingham.com
- Catherine E Bauer Catherine.Bauer@usdoj.gov
- Bradley D Blakeley bblakeley@blakeleyllp.com, seb@blakeleyllp.com;rclifford@blakeleyllp.com;ecf@blakeleyllp.com;jwhite@blakeleyllp.com
- Scott E Blakeley , ecf@blakeleyllp.com
- J Scott Bovitz boviz@boviz-spitzer.com
- Sandor T Boxer tedb@tedboxer.com
- William S Brody wbrody@buchalter.com, reeder@buchalter.com;IFS\_filing@buchalter.com
- Peter C Bronson pbronson@pbronsonlaw.com
- Jennifer K Brooks jennifer.brooks@kattenlaw.com
- Michael J Bujold Michael.J.Bujold@usdoj.gov
- William M. Burd wmburd@burd-naylor.com
- Catherine M Campbell cmc@fczlaw.com
- Robert Carlton bobc@sussmanshank.com, ecf.robert.carlton@sussmanshank.com
- Scott C Clarkson sclarkson@lawcgm.com
- Alan J Cohen acohen@cohenlawla.com
- Jerome S Cohen jsc@jscbklaw.com
- Leslie A Cohen leslie@lesliecohenlaw.com, jaime@lesliecohenlaw.com;Brian@lesliecohenlaw.com
- Theodore A Cohen tcohen@sheppardmullin.com, amontoya@sheppardmullin.com
- David J Cook Cook@SqueezeBloodFromTurnip.com
- David J. Cook cookdj@aol.com
- Joseph E Cotterman jec@gknet.com
- Donald H Cram dhc@severson.com
- Jon L Dalberg jdalberg@lgbfirm.com, ncereseto@lgbfirm.com;jcasillas@lgbfirm.com
- Melissa Davis mdavis@shbllp.com
- Willis B Douglass Willis.B.Douglass@irscounsel.treas.gov
- Richard T Egger richard.egger@bbklaw.com
- Christopher P Fields chrisfields@leefieldslaw.com
- Duane M Geck dmge@severson.com
- Andrew A Goodman agoodman@goodmanfaith.com
- Adam M Greely agreely@galpinpasson.com
- Everett L Green everett.l.green@usdoj.gov
- Ann H Grosberg hillary@hillarygrosberg.com
- Steven T Gubner sgubner@ebg-law.com, ecf@ebg-law.com
- Sheri R Handel sheribruin@yahoo.com
- Kenneth Hennesay khennesay@allenmatkins.com

---

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

- Robert E Huttenhoff rhuttenhoff@shblp.com
- Jeff D Kahane jkahane@duanemorris.com
- Ira Benjamin Katz IKatz@GershuniKatz.com
- Daniel E Kenney dkenney@hfdclaw.com
- Stuart I Koenig Skoenig@cmklp.com
- Solmaz Kraus skraus@gibsondunn.com, skraus@gibsondunn.com
- John P Kreis jkreis@attglobal.net
- Jeffrey A Krieger, kwoodson@greenbergglusker.com
- Jeffrey A Krieger jkrieger@ggfirm.com, kwoodson@greenbergglusker.com
- Lorraine L Loder lloder@sbcglobal.net, s.voss@att.net
- Michael S Lurey michael.lurey@lw.com, colleen.rico@lw.com
- Daniel J McCarthy dmccarthy@hillfarrer.com, spadilla@hillfarrer.com; docket@hillfarrer.com
- Ashley M McDow amcdow@mbnlawyers.com, aacosta@mbnlawyers.com
- Martin P Meyers martin@sussmanshank.com
- Elissa Miller emiller@sulmeyerlaw.com, asokolowski@sulmeyerlaw.com
- Elissa D Miller, asokolowski@sulmeyerlaw.com
- Craig Millet cmillet@gibsondunn.com, pcrawford@gibsondunn.com; cmillet@gibsondunn.com
- John W Mills john.mills@btlaw.com
- Richard M Moneymaker rmm@moneymakerlaw.com
- Kelly L Morrison kelly.l.morrison@usdoj.gov
- Tania M Moyron tmoyron@peitzmanweg.com
- Randall P Mroczynski randym@cookseylaw.com
- Vicente Matias Murrell murrell.vicente@pbgc.gov, efile@pbgc.gov
- Ramon Naguiat maguiat@skadden.com
- Alan I Nahmias anahmias@mbnlawyers.com, jdale@mirmanbubman.com
- Jennifer L Nassiri jnassiri@venable.com
- David L. Neale dln@lnbrb.com
- Scott H Noskin snoskin@mbnlawyers.com, amcdow@mbnlawyers.com; aacosta@mbnlawyers.com
- Walter K Oetzell woetzell@dgd.com, DanningGill@gmail.com
- Carmela Pagay ctp@lnbrb.com
- Mark Palley mp@marionsinn.com
- Donna T Parkinson donna@parkinsonphinney.com
- Penelope Parnes pparnes@rutan.com
- Amy M Patterson pattersona3@michigan.gov
- Ronald B Pierce ronald.pierce@sdma.com
- Steven G Polard stevenpolard@dwt.com
- David M Reeder david@reederlaw.com, secretary@reederlaw.com
- Michael B Reynolds, kcollins@swlaw.com
- J Alexandra Rhim arhim@buchalter.com, smartin@buchalter.com
- Kenneth B Rodman - DISBARRED - ken@rodmanlaw.com
- Judith Runyon jarunyon@sbcglobal.net
- Deborah J Saltzman deborah.saltzman@dlapiper.com, bambi.clark@dlapiper.com
- Ronald H Sargis skelley@hsmlaw.com
- Allan D Sarver ADSarver@aol.com
- Mark C Schnitzer mschnitzer@rhlaw.com, mschnitzer@verizon.net
- Mark Shinderman mshinderman@milbank.com
- Khushwant Sean Singh seansingh2003@yahoo.com
- Ross A Spector ross.spector@spectorandbennett.com, rosssspector@yahoo.com
- Joseph L Steinfeld jsteinfeld@askfinancial.com
- Katherine A Traxler katietraxler@paulhastings.com
- Kim Tung ktung@dgd.com
- United States Trustee (RS) ustpreregion16.rs.ecf@usdoj.gov
- Maurice Wainer, philipj@swmfir.com; mrwainer@swmfir.com

- Joshua D Wayser joshua.wayser@kattenlaw.com, kim.johnson@kattenlaw.com
- David R Weinstein david.weinstein@bryancave.com, raul.morales@bryancave.com;trish.penn@bryancave.com
- William E Windham ezforms@sbcglobal.net
- Dennis Winters winterslawfirm@cs.com

**2. SERVED BY UNITED STATES MAIL:**

On August 31, 2012, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

**See Attached Service List**

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on August 31, 2012, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

**Judge's Courtesy Copy Sent Via Attorney Service**

Hon. Peter Carroll  
U.S. Bankruptcy Court  
255 East Temple Street  
Chambers 1460  
Los Angeles, CA 90012

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

August 31, 2012

John Berwick

Date

Printed Name

  
Signature

Debtor

Timothy J. Farris  
Office of U.S. Trustee  
3685 Main St., Suite 300  
Riverside, CA 92501

Kerry K. Morgan  
For K. Morgan Enterprises, Inc.  
Trustee of the CFC Liquidation Trust  
6715 NE 63<sup>rd</sup> Street, Suite 439  
Vancouver, WA 98661-1980

Alice Whitfield  
Poorman-Douglas Corp.  
10300 SW Allen Boulevard  
Beaverton, OR 97005

Kurt Ramlo, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
300 South Grand Avenue, Suite 3400  
Los Angeles, CA 90071

Elissa D. Miller, Esq.  
Sulmeyer Kupetz, A Professional Corporation  
333 South Hope Street, 35<sup>th</sup> Floor  
Los Angeles, CA 90071

Cnsl-MN Self-Insurers' Security Fund  
Steven Meyer/Rebecca Sluss  
Oppenheimer Wolff & Donnelly LLP  
3300 Plaza VII, 45 South Seventh Street  
Minneapolis, MN 55402

Aetna, Inc.  
c/o Robert Gebhard, Esq.  
Sedgwick Detert Moran & Arnold LLP  
One Market Plaza, Steuart Tower, 8<sup>th</sup> Floor  
San Francisco, CA 94105

ASM Capital  
Doug Wolfe General Counsel  
7600 Jericho Turnpike, Suite 302  
Woodbury, NY 11797

AT&T Corp.  
c/o Reed Smith LLP  
Attn: Erich S. Buck, Esq.  
10 South Wacker Drive  
Chicago, IL 60606

State of Colorado, Business & Licensing Sec.  
Attn: Carolyn Lievers  
First Assistant Attorney General  
1525 Sherman Street, 5<sup>th</sup> Floor  
Denver, CO 80203-1760

Columbia Tech Center LLC  
Sonnenschein Nath & Rosenthal LLP  
Michael Lubic, Esq./Debra Fogelman, Esq.  
601 South Figueroa Street, Suite 1500  
Los Angeles, CA 90017-5704

Louisiana Insurance Guaranty Assoc.  
Allen & Gooch  
Attn: Emile Joseph, Jr., Esq.  
P.O. Box 81129  
Lafayette, LA 70598-1129

Mary E. Olsen  
1119 Government Street  
Mobile, AL 36604

State of Michigan  
Department of Treasury  
Roland Hwang, Asst. Attorney General  
P.O. Box 30754  
Lansing, MI 48909

Miller & King  
Attn: Jaxon E. Miller, Esq.  
6529 Riverside Avenue, Suite 153  
Riverside, CA 92506

State of New Jersey  
Amina Maddox, Deputy Attorney General  
R.J. Hughes Justice Complex  
P.O. Box 106  
Trenton, NJ 08625

Reliance Insurance Co.  
Obermayer Rebmann Maxwell Hippel LLP  
L.J. Tabas, Esq./D. M. Richards, Esq.  
One Penn Center  
1617 John F. Kennedy Blvd., 19<sup>th</sup> Floor  
Philadelphia, PA 19103

Safeco Insurance Company  
Attn: Subrogation Department  
P.O. Box 461  
St. Louis, MO 63116

Sonnenschein Nath & Rosenthal LLP  
Michael Lubic, Esq./Debra Fogelman, Esq.  
601 South Figueroa Street, Suite 1500  
Los Angeles, CA 90017-5704

Stuart R. Schwartz  
Fleet Capital Corporation  
Mailcode: IL1-231-16-46  
231 South LaSalle Street  
Chicago, IL 60697

Teamsters Union 25 Health Svcs./Ins. Plan  
Dwyer and Duddy, PC  
C.C. Duddy, Esq./M.E. Dwyer, Esq.  
25 Burlington Mall Road, Suite 411  
Burlington, MA 01803

Robert L. Carlton, Esq.  
Martin P. Meyers, Esq.  
Sussman Shank LLP  
1000 SW Broadway, Suite 1400  
Portland, OR 97205-3089

Oversight Committee Chair  
Robert Coco, Esq.  
Central States Southeast and Southwest  
Areas Pension Fund/Law Department  
9377 West Higgins Road  
Rosemont, IL 60018

Vincent M. DeBella  
Paravati, Karl, Green & DeBella  
Atty for NY State Teamsters, Cte. Mbr  
12 Steuben Park  
Utica, NY 13501-2992

Fred Perillo, Esq.  
Previant, Goldberg, Uelmen, Gratz  
1555 North River Center Drive, #202  
P.O. Box 12993  
Milwaukee, WI 53212

Thomas J. Angell, Esq.  
Jacobs, Burns, Orlove, Stanton et al  
122 So. Michigan Avenue, Suite 1720  
Chicago, IL 60603-6145

Attorneys for USF&G  
William Bates III  
Bingham McCutchen LLP  
1900 University Avenue  
East Palo Alto, CA 94303

Attorneys for USF&G  
William Bates III  
Bingham McCutchen LLP  
1117 S. California Avenue  
Palo Alto, CA 94304

Attorneys for USF&G  
Craig H. Millet  
Solmaz Kraus  
Gibson, Dunn & Crutcher LLP  
3161 Michelson Drive  
Irvine, CA 92612

Attorneys for USF&G  
April Gassler  
Thompson, Loss & Judge, LLP  
Two Lafayette Centre  
1133 21st Street, NW, Suite 450  
Washington, DC 20036



ALABAMA DEPARTMENT OF REVENUE  
INCOME TAX DIV. WITHHOLDING TAX  
P O BOX 327488  
MONTGOMERY, AL 36132-7488

ALABAMA DPT INDUSTRIAL RELATNS  
AUDIT & CASHIERING UNIT-RM 407  
649 MONROE ST-CENT OFFC TAX OP  
MONTGOMERY, AL 36131

ALASKA DEPARTMENT OF LABOR  
EMPLOYMENT SECURITY DIVISION  
P O BOX 25509  
JUNEAU, AK 99802

ALLEN COUNTY  
OCCUPATIONAL TAX OFFICE  
PO BOX 115  
SCOTTSVILLE, KY 42164

ARIZONA DEPARTMENT OF REVENUE  
WITHHOLDING DIVISION  
1600 W. MONROE  
PHOENIX, AZ 85007

ARIZONA DEPT OF ECONOMIC  
SECURITY  
RESEARCH ADMIN - ES 202 UNIT 733A  
PO BOX 6029  
PHOENIX, AZ 85005-9911

ARKANSAS DEPT OF FINANCE AND  
ADMINISTRATION  
P.O. BOX 3628  
LITTLE ROCK, AR 72203-3628

ARKANSAS DEPT OF WORKFORCE  
SRV  
EMPLOYMENT SECURITY DIVISION  
P.O. BOX 8007  
LITTLE ROCK, AR 72203-8007

ASHTABULA INCOME TAX  
P. O. BOX 601  
ASHTABULA, OH 44005

BATAVIA VILLAGE  
389 EAST MAIN STREET  
BATAVIA, OH 45103

BATH COUNTY FISCAL COURT  
TAX ADMINISTRATOR  
19 EAST MAIN STREET  
OWINGSVILLE, KY 40360

BATTLE CREEK (1)  
PO BOX 1982 ROOM 104 CITY HALL  
BATTLE CREEK, MI 49016

Berkheimer Tax Administrator  
PO Box 21570  
Lehigh Valley, PA 18002-1570

BOONE COUNTY FINANCE DEPT  
OCCUPATIONAL LICENSE DEPT  
PO BOX 960 2950 WASHINGTON  
STREET  
BURLINGTON, KY 41005

BOURBON COUNTY OCCUP. LIC. FEE  
BOURBON COUNTY TREASURER  
301 MAIN STREET  
PARIS, KY 40361

BOWERSTON VILLAGE  
INCOME TAX DEPT  
PO BOX 262  
BOWERSTON, OH 44695

BOWLING GREEN FINANCE DEPT.  
FINANCE DEPT  
PO BOX 1410 1017 COLLEGE STREET  
BOWLING GREEN, KY 42102-1410

BOYD COUNTY OCCUPATIONAL TAX  
TAX ADMINISTRATOR  
PO BOX 423 - 2800 LOUISE ST  
CATLETTSBURG, KY 41129

BOYLE COUNTY COURTHOUSE  
TAX ADMINISTRATOR'S OFFICE  
321 WEST MAIN STREET, ROOM 117  
DANVILLE, KY 40422-1848

BRYAN CITY INCOME TAX  
PO BOX 190  
BRYAN, OH 43506

CALIFORNIA EMPLOYMENT  
DEVELOPMENT DEPT  
800 CAPITOL MALL  
SACRAMENTO, CA 95812

CAMPBELL COUNTY PAYROLL TAX  
DEPT  
24 W FOURTH STREEET  
NEWPORT, KY 41072-0340

CAMPBELLVILLE  
OCCUPATIONAL TAX  
203 N COURT ST STE 10  
CAMPBELLVILLE, KY 42718

CAPITAL TAX BUREAU CARLISLE  
CAPITAL TAX COLLECTION BUREAU  
19 S HANOVER ST STE 102  
CARLISLE, PA 17013-3336

CAPITAL TAX BUREAU HARRISBURG  
CAPITAL TAX COLLECTION BUREAU  
2301 NORTH 3RD STREET  
HARRISBURG, PA 17110-1893

CAPITAL TAX BUREAU HUNTINGDON  
CAPITAL TAX COLLECTION BUREAU  
14787 CROGHAN PIKE  
MOUNT UNION, PA 17066

CAPITAL TAX BUREAU SOMERSET  
CAPITAL TAX COLLECTION BUREAU  
PO BOX 146  
SOMERSET, PA 15501

CARROLL COUNTY  
OCCUPATIONAL TAX ADMINISTRATOR  
440 MAIN STREET, 2ND FLOOR  
CARROLLTON, KY 41008

CENTRAL COLLECTION AGENCY  
205 WEST ST CLAIRE  
CLEVELAND, OH 44113

CITY CLERK  
CITY OF BENTON  
101 EAST ELEVENTH STREET  
BENTON, KY 42025-1513

CITY CLERK  
206 N MAGNOLIA  
TOMPKINSVILLE, KY 42167

CITY OF AKRON  
1 CASCADE PLAZA 11TH FLOOR  
AKRON, OH 44308-1100

CITY OF ASHLAND  
OCCUPATIONAL LICENSE FEE DIVIS  
PO BOX 1839  
ASHLAND, KY 41105-1839

CITY OF ASHLAND  
INCOME TAX DIVISION  
218 LUTHER STREET  
ASHLAND, OH 44805-3128

CITY OF BARDSTOWN  
CITY OF BARDSTOWN, FINANCE DEP  
220 N. FIFTH STREET  
BARDSTOWN, KY 40004-1453

CITY OF BEDFORD  
PO BOX 72450  
CLEVELAND, OH 44192-0002

CITY OF BIRMINGHAM  
REVENUE DIVISION  
P.O. BOX 830638  
BIRMINGHAM, AL 35283-0638

CITY OF BRUNSWICK  
INCOME TAX DEPARTMENT  
P.O. BOX 0816  
BRUNSWICK, OH 44212-0816

CITY OF BUCYRUS  
P. O. BOX 28  
BUCYRUS, OH 44820-0028

CITY OF CAMBRIDGE  
INCOME TAX DEPARTMENT  
1131 STEUBENVILLE AVE  
CAMBRIDGE, OH 43725

CITY OF CANFIELD  
INCOME TAX DEPT  
104 LISBON STREET  
CANFIELD, OH 44406

CITY OF CANTON  
P.O. BOX 9940  
CANTON, OH 44711

CITY OF CENTERVILLE  
INCOME TAX DEPARTMENT  
100 WEST SPRING VALLEY ROAD  
CENTERVILLE, OH 45459-6399

CITY OF CHEVIOT  
INCOME TAX DEPARTMENT  
3814 HARRISON AVE  
CHEVIOT, OH 45211

CITY OF CHILLICOTHE  
INCOME TAX DEPT  
PO BOX 457  
CHILLICOTHE, OH 45601

CITY OF CINCINNATI  
CINCINNATI INCOME TAX BUREAU  
PO BOX 634580  
CINCINNATI, OH 45263-4580

CITY OF CLYDE  
222 N MAIN  
CLYDE, OH 43410

CITY OF COLUMBUS  
EMPLOYER WITHHOLDING TAX  
PO BOX 182489  
COLUMBUS, OH 43218-2489

CITY OF COSHOCTON  
INCOME TAX  
760 CHESTNUT STREET  
COSHOCTON, OH 43812-1269

CITY OF COVINGTON  
FINANCE DEPARTMENT  
638 MADISON AVENUE  
COVINGTON, KY 41011

CITY OF CUYAHOGA FALLS  
INCOME TAX DIVISION  
2310 2ND STREET  
CUYAHOGA FALLS, OH 44221

CITY OF CYNTHIANA  
DIRECTOR OF FINANCE  
P.O. BOX 67  
CYNTHIANA, KY 41031

CITY OF DAYTON TAX  
DIVISION OF TAXATION  
PO BOX 8746  
DAYTON, OH 45401-8746

CITY OF DELAWARE  
INCOME TAX DEP.  
P.O. BOX 496  
DELAWARE, OH 43015

CITY OF DENVER  
DENVER MANAGER OF REVENUE  
P.O. BOX 17440 ROOM 160  
DENVER, CO 80217-0440

CITY OF DOVER  
MUNICIPAL BUILDING  
122 EAST THIRD STRE  
DOVER, OH 44622-2988

CITY OF EASTLAK  
TAX DEPARTMENT  
PO BOX 72485  
CLEVELAND, OH 44192-04

CITY OF ELKTON  
CITY CLERK  
P.O. BOX 578  
ELKTON, KY 42220

CITY OF EUCLID  
P.O. BOX 73880  
CLEVELAND, OH 44

CITY OF FAIRLAWN  
DIVISION OF TAXATION  
P. O. BOX 5433  
FAIRLAWN, OH 44334

CITY OF FINDLAY  
P.O.BOX 862  
FINDLAY, OH 45839

CITY OF FLORENCE  
P.O. BOX 1357  
FLORENCE, KY 41022-1357

CITY OF FOREST PARK  
INCOME TAX DIVISION  
1201 WEST KEMPER RD  
CINCINNATI, OH 45240

CITY OF FOSTORIA  
FOSTORIA INCOME TAX DEPT  
213 SOUTH MAIN STREET  
FOSTORIA, OH 44830-1007

CITY OF FRANKFORT  
315 WEST SECOND STREET  
P. O. BOX 697  
FRANKFORT, KY 40602

CITY OF FRANKLIN  
PO BOX 2805  
FRANKLIN, KY 42135-2805

CITY OF GENEV  
MUNICIPAL INCOME TAX DIV  
44 NORTH FOREST STREET  
GENEVA, OH 44041

CITY OF GREEN  
DIVISION OF TAXATION  
P.O. BOX 460  
GREEN, OH 44232-0460

CITY OF GREENFIELD  
INCOME TAX BUREAU  
P.O.BOX 30  
GREENFIELD, OH 45123

CITY OF GREENVILLE  
DEPARTMENT OF TAXATION  
100 PUBLIC SQUARE  
GREENVILLE, OH 45331

CITY OF HAMILTON  
DIVISION OF TAXATION  
PO BOX 630314  
CINCINNATI, OH 45263-0314

CITY OF HEATH  
INCOME TAX BUREAU  
1287 HEBRON ROAD  
HEATH, OH 43056

CITY OF HENDERSON  
PO BOX 671 222 FIRST STREET  
HENDERSON, KY 42419

CITY OF HUBER HEIGHTS  
DIVISION OF TAXATION  
PO BOX 24309  
DAYTON, OH 45424

CITY OF KETTERING  
TAX DIVISION  
P. O. BOX 293100  
KETTERING, OH 45429

CITY OF LAKEWOOD  
TAX ADMINISTRATOR  
12805 DETROIT AVE  
LAKEWOOD, OH 44107

CITY OF LANCASTER  
P. O. BOX 128  
LANCASTER, OH 43130

CITY OF LEBANON  
TAX DIVISION  
50 S BROADWAY  
LEBANON, OH 45036

CITY OF LONDON  
INCOME TAX DEPARTMENT  
P.O. BOX 387  
LONDON, OH 43140

CITY OF LOUISVILLE  
215 SOUTH MILL STREET  
LOUISVILLE, OH 44641

CITY OF MANSFIELD  
INCOME TAX DEPARTMENT  
PO BOX 577  
MANSFIELD, OH 44901-0577

CITY OF MARION  
TAX DEPARTMENT  
233 WEST CENTER ST.  
MARION, OH 43302

CITY OF MARYSVILLE  
PO BOX 3385  
MARYSVILLE, OH 43040

CITY OF MASON  
TAX DEPARTMENT  
PO BOX 633038  
CINCINNATI, OH 45263-3038

CITY OF MASSILLON  
CITY BUILDING  
1 JAMES DUNCAN PLAZA  
MASSILLON, OH 44646-6686

CITY OF MAUMEE  
DIVISION OF TAXATION  
400 CONANT STREET  
MAUMEE, OH 43537-3

CITY OF MAYFIELD  
211 E. BROADWAY  
MAYFIELD, KY 42066

CITY OF MIDDLETOWN  
INCOME TAX DIVISION  
PO BOX 630157  
CINCINNATI, OH 45263-0157

CITY OF MONROE BUTLER  
INCOME TAX DIVISION  
PO BOX 44847  
MIDDLETOWN, OH 45044-0847

CITY OF MT VERNON  
DIVISION OF TAXATION  
3 N GAY STREET  
MT. VERNON, OH 43050

CITY OF NAPOLEON  
P.O. BOX 151  
NAPOLEON, OH 43545

CITY OF NEW LEXINGTON  
125 S MAIN STREET  
NEW LEXINGTON, OH 43764

CITY OF NEW PHILADELPHIA  
INCOME TAX DEPARTMENT  
150 E HIGH AVE SUITE 041  
NEW PHILADELPHIA, OH 44663

CITY OF NEWARK  
NEWARK INCOME TAX DEPARTMENT  
P.O. BOX 4577  
NEWARK, OH 43058-4577

CITY OF NEWARK PAYROLL TAXES  
SPECIAL TAXES ROOM B26  
P.O. BOX 15118  
NEWARK, NJ 07102

CITY OF NICHOLASVILLE  
TAX COLLECTOR  
P.O. BOX 450  
NICHOLASVILLE, KY 40356

CITY OF NORTH CANTON  
CITY INCOME TAX  
145 N MAIN STREET  
NORTH CANTON, OH 44720-2587

CITY OF NORTH RIDGEVILLE  
INCOME TAX  
7307 AVON BELDEN ROAD  
NORTH RIDGEVILLE, OH 44039-3731

CITY OF NORWALK  
38 WHITTLESEY AVENUE  
PO BOX 440  
NORWALK, OH 44857

CITY OF NORWOOD  
EARNINGS TAX DEPARTMENT  
LOCK BOX LOCATION 00332  
CINCINNATI, OH 45264-0332

CITY OF OREGON  
INCOME TAX DEP.  
5330 SEAMAN RD  
OREGON, OH 43616-2608

CITY OF ORRVILLE  
INCOME TAX OFFICE  
P.O. BOX 61  
ORRVILLE, OH 44667

CITY OF PADUCAH  
PO BOX 2697  
PADUCAH, KY 42002-2697

CITY OF PARIS  
TAX COLLECTOR  
525 HIGH STREET #108  
PARIS, KY 40361-1848

CITY OF PARMA  
DIVISION OF TAXATION  
P.O. BOX 94734  
CLEVELAND, OH 44101-4734

CITY OF PARMA HEIGHTS  
INCOME TAX DIVISION  
6281 PEARL ROAD  
PARMA HEIGHTS, OH 44130

CITY OF PERRYSBURG  
DEPARTMENT OF TAXATION  
201 WEST INDIANA  
PERRYSBURG, OH 43551

CITY OF PICKERINGTON  
TAX DEPARTMENT  
100 LOCKVILLE ROAD  
PICKERINGTON, OH 43147-1399

CITY OF PIQUA  
DEPARTMENT OF TAXATION  
PO BOX 122  
PIQUA, OH 45356

CITY OF RAVENNA  
210 PARK WAY P.O. BOX 1215  
RAVENNA, OH 44266-1215

CITY OF RITTMAN  
30 N MAIN STREET  
RITTMAN, OH 44270

CITY OF SCOTTSVILLE  
ATTN: CITY TREASURER  
201 W MAIN ST, SUITE 8  
SCOTTSVILLE, KY 42164

CITY OF SHARONVILLE  
INCOME TAX BUREAU  
11641 CHESTER ROAD  
SHARONVILLE, OH 45241

CITY OF SHEPHERDSVILLE  
CITY CLERK - TREASURER  
P.O. BOX 400  
SHEPHERDSVILLE, KY 40165

CITY OF SHIVELY  
3920 DIXIE HIGHWAY  
SHIVELY, KY 40216

CITY OF SIDNEY  
MUNICIPAL BUILDING  
201 W. POPLAR ST.  
SIDNEY, OH 45365

CITY OF SPRINGBORO  
320 WEST CENTRAL AVENUE  
SPRINGBORO, OH 45066

CITY OF SPRINGFIELD  
76 EAST HIGH STREET  
SPRINGFIELD, OH 45501

CITY OF STOW  
TAX ADMINISTRATOR  
P.O. BOX 1668  
STOW, OH 44224-4094

CITY OF STRUTHERS  
INCOME TAX DEPT  
6 ELM STREET  
STRUTHERS, OH 44471

CITY OF TOLEDO  
COM TAX CITY OF TOLEDO  
ONE GOV'T. CENTER, SUITE 2070  
TOLEDO, OH 43604

CITY OF URBANA  
205 SOUTH MAIN  
URBANA, OH 43078

CITY OF VAN WERT  
TAX ADMINISTRATOR  
515 E MAIN STREET  
VAN WERT, OH 45891-1870

CITY OF VANDALIA  
PO BOX 727  
VANDALIA, OH 45377-0727

CITY OF VANDALIA INCOME TAX  
PO BOX 727  
VANDALIA, OH 45377-0727

CITY OF VERSAILLES  
196 SOUTH MAIN P.O. BOX 625  
VERSAILLES, KY 40383

CITY OF WARREN  
INCOME TAX DEPARTMENT  
P.O. BOX 230  
WARREN, OH

CITY OF WASHINGTON  
EARNED INCOME TAX DEPARTMENT  
119 N. MAIN STREET #117  
WASHINGTON C.H., OH 43160

CITY OF WAVERLY  
DEPARTMENT OF TAXATION  
201 WEST NORTH STREET  
WAVERLY, OH 45690

CITY OF WESTERVILLE  
INCOME TAX DIVISION  
P.O. BOX 130  
WESTERVILLE, OH 43086-0130

CITY OF WHITEHALL  
INCOME TAX DEPARTMENT  
360 SOUTH YEARLING ROAD  
WHITEHALL, OH 43213

CITY OF WILMINGTON  
EARNED INCOME TAX DIVISION  
CITY/COUNTY BLDG 800 N FRENCH  
WILMINGTON, DE 19801

CITY OF WILMINGTON  
69 NORTH SOUTH STREET  
P O BOX 786  
WILMINGTON, OH 45177

CITY OF WINCHESTER  
OCCUPATIONAL TAX ADMINISTRATOR  
PO BOX 4135  
WINCHESTER, KY 40392

CITY OF WOOSTER  
TAX COLLECTOR  
P.O. BOX 1088  
WOOSTER, OH 44691-7082

CITY OF ZANESVILLE  
INCOME TAX DIVISION  
MUNICIPAL BLDG. 401 MARKET ST  
ZANESVILLE, OH 43701

CLARK COUNTY  
OCCUPATIONAL TAX ADMINISTRATOR  
34 SOUTH MAIN STREET #103  
WINCHESTER, KY 40391

CLAY COUNTY OCCUPATIONAL TAX  
C/O ADMINISTRATOR  
305 MAIN STREET  
MANCHESTER, KY 40962

COLORADO DEPARTMENT OF  
REVENUE  
STATE CAPITOL ANNEX  
1375 SHERMAN STREET  
DENVER, CO 80261

COLORADO DEPT OF LABOR & EMP.  
251 E 12TH AVE  
DENVER, CO 80203-2272

COLUMBUS GROVE VILLAGE  
ADMINISTRATOR OF TAXES  
CITY BUILDING  
COLUMBUS GROVE, OH 45830

COMMISSIONER OF TAXATION & FIN  
MCTMT PROCESSING CENTER  
PO BOX 4139  
BINGHAMPTON, NY 13902-4139

CONNECTICUT DEPT OF REVENUE  
SERVICES  
25 SIGOURNEY STREET  
HARTFORD, CT 06106

CT ADMINISTRATOR UNEMPLOYMENT  
COMPENSATION-EMPLOYMENT SEC  
P.O. BOX 2940  
HARTFORD, CT 06104-2940

DELAWARE DEPARTMENT OF LABOR  
COMPENSATION FUND  
PO BOX 41785  
PHILADELPHIA, PA 19101-1785

DELAWARE DIVISION OF REVENUE  
820 N. FRENCH STREET  
WILMINGTON, DE 19899-8995

DEPT OF ECONOMIC DEV - SUI  
P.O. BOX 17291  
BALTIMORE, MD 21203-7291

DETROIT  
INCOME TAX DIVISION  
128 CITY COUNCIL BLDG  
DETROIT, MI 48226

DIRECTOR OF FINANCE  
CITY OF BEREA  
212 CHESTNUT STREET  
BEREA, KY 40403

DIRECTOR OF FINANCE  
CITY OF ELIZABETHTOWN  
P. O. BOX 550  
ELIZABETHTOWN, KY 42701-0550

DIRECTOR OF FINANCE  
CITY OF LEWISBURG  
P. O. BOX 239  
LEWISBURG, KY 42256-0239

DIST OF COLUMBIA OFFICE OF TAX  
AND REVENUE  
300 INDIANA AVENUE NW  
WASHINGTON, DC 20001

DIVISION OF UNEMPLOYMENT ASST  
DEPT OF EMPL AND TRNG - HOSP  
P.O. BOX 3438  
BOSTON, MA 02241-3438

DRESDEN VILLAGE  
INCOME TAX DEP.  
P.O. BOX 132  
DRESDEN, OH 43821

ELDRED TOWNSHIP  
TAX COLLECTOR  
PO BOX 600  
KUNKLETOWN, PA 18058

ENGLEWOOD  
CITY OF VANDALIA INCOME TAX  
PO BOX 727  
VANDALIA, OH 45377-0727

ESTILL COUNTY  
ESTILL COUNTY FISCAL COU  
130 MAIN STREET  
IRVINE, KY 40336

FAIRFIELD CITY  
FAIRFIELD INCOME TAX DIV  
PO BOX 73852  
CLEVELAND, OH 44193

FAYETTE COUNTY SD TAX  
COLLECTOR  
FAYETTE COUNTY DEPT. OF TAX  
COLLECTION  
PO BOX 14529  
LEXINGTON, KY 40512-4529

FLINT  
1101 SOUTH SAGINAW STRE  
FLINT, MI 48502

FLORIDA DEPARTMENT OF REVENUE  
FACSIMILE UNIT  
5050 W TENNESSEE ST  
TALLAHASSEE, FL 32399-0100

FRANKLIN CITY INCOME TAX  
TAX ADMINISTRATOR  
1 BENJAMIN FRANKLIN WAY  
FRANKLIN, OH 45005

FRANKLIN COUNTY  
OCCUPATIONAL TAX COLLECTOR  
P.O. BOX 594  
FRANKFORT, KY 40602

GADSDEN REVENUE DEPT.  
P.O.BOX 267  
GADSDEN, AL 35902-0267

GARRARD COUNTY FISCAL COURT  
TAX ADMINISTRATOR  
P. O. BOX 595  
LANCASTER, KY 40444-0595

GENOA VILLAGE  
INCOME TAX DEPT  
P.O. BOX 237  
GENOA, OH 43430

GEORGETOWN INCOME TAX COMMIS  
ATTN: TAX COLLECTOR  
PO BOX 116  
GEORGETOWN, OH 45121

GEORGETOWN/SCOTT TAX  
OCCUPATIONAL TAX ADM  
PO BOX 800  
GEORGETOWN, KY 40324

GEORGIA DEPT OF LABOR  
148 INTERNATN'L BLVD, NE SUSSEX  
PLACE  
ATLANTA, GA 30303-1715

GEORGIA DEPT OF REVENUE  
INCOME TAX DIVISION -  
WITHHOLDING  
TRINITY-WASHINGTON BUILDING  
ATLANTA, GA 30334

GERMANTOWN VILLAGE  
INCOME TAX DEPARTMENT  
75 NORTH WALNUT STREET  
GERMANTOWN, OH 45327

GIBSONBURG COMMISSIONER OF TAX.  
VILLAGE OF GIBSONBURG INCOME  
214 W MADISON ST, STE B  
GIBSONBURG, OH 43431

GLENCOE CITY CLERK  
201 WEST CHASTAIN BLVD  
GLENCOE, AL 35905

GRAND RAPIDS  
CITY INCOME TAX DEPARTMENT  
P.O. BOX 2538  
GRAND RAPIDS, MI 49501

GRAVES COUNTY OCCUP LIC TAX  
GRAVES COUNTY TREASURER  
COURTHOUSE  
MAYFIELD, KY 42066

HARRISON COUNTY LICENSE FEE  
HARRISON COUNTY FISCAL COURT  
PO BOX 708  
CYNTHIANA, KY 41031

HAWAII DEPT OF LABOR  
DIVISION OF UNEMPLOYMENT  
830 PUNCHBOWL STREET  
HONOLULU, HI 96813

HAWAII DEPT OF TAXATION  
P.O. BOX 259  
HONOLULU, HI 96809

HIGHLAND PARK  
INCOME TAX DIVISION  
12050 WOODWARD AVENUE  
HIGHLAND PARK, MI 48203

HILLSBORO CITY  
INCOME TAX  
130 NORTH HIGH STREET  
HILLSBORO, OH 45133

HODGENVILLE  
208 N LINCOLN BLVD  
HODGENVILLE, KY 42748

HUDSON CITY  
P.O. BOX 231  
HUDSON, MI 49247

IDAHO DEP. OF EMPLOYMENT  
ATTN: CASHIER  
317 MAIN STREET  
BOISE, ID 83735-0760

IDAHO STATE TAX COMMISSION  
800 PARK PLAZA IV P.O. BOX 36  
BOISE, ID 83722-2301

ILLINOIS DEPARTMENT OF  
EMPLOYMENT SECURITY  
401 SOUTH STATE STREET  
CHICAGO, IL 60605

ILLINOIS DEPARTMENT OF REVENUE  
101 W. JEFFERSON STREET  
SPRINGFIELD, IL 62708

INCOME TAX DIVISION  
PO BOX 125  
COLUMBIA, SC 29214

INDIANA DEPT OF REVENUE  
WITHHOLDING TAX SECTION - LOGAN  
BLDG  
5150 DECATUR BLVD  
INDIANAPOLIS, IN 46241

INDIANA DEPT. OF EMPLOYMENT  
10 NORTH SENATE AVENUE  
P.O. BOX 5486  
INDIANAPOLIS, IN 46204

INTERNAL REVENUE SERVICE  
OGDEN SERVICE CENTER  
1973 N. RULON WHITE BLVD.  
OGDEN, UT 84404

IOWA DEPT OF REVENUE AND  
FINANCE  
WITHHOLDING TAX PROC  
HOOVER STATE OFFICE BUILDING  
DES MOINES, IA 50319

IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE  
SERVICE  
BOX 4846  
DES MOINES, IA 50306

JAMESTOWN VILLAGE  
TAX ADMINISTRATOR  
P.O. BOX 148  
JAMESTOWN, OH 45335

JEFFERSONVILLE VILLAGE  
TAX COLLECTOR  
P.O. BOX 7  
JEFFERSONVILLE, OH 43128

JESSAMINE COUNTY FISCAL COURT  
TAX ADMINISTRATOR  
105 COURT ROW  
NICHOLASVILLE, KY 40356

KANSAS CITY  
FINANCE DEPT., REVENUE DIVISION  
414 E. 12TH STREET  
KANSAS CITY, MO 64106

KANSAS DEPARTMENT OF REVENUE -  
DIV OF TAXATIO  
915 SW HARRISON ST. 3RD FLOOR  
DOCK  
STATE OFFICE BUILDING  
TOPEKA, KS 66625-0001

KANSAS DIVISION OF EMPLOYMENT  
SECURITY  
SECRETARY OF HUMAN RESOURCES  
401 SW TOPEKA BLVD  
TOPEKA, KS 66603-3182

KENTON COUNTY  
FISCAL COURT  
P.O. BOX 792  
COVINGTON, KY 41012-0792

KENTUCKY REVENUE CABINET  
TAX POLICY SECTION  
CAPITAL ANNEX BUILDING  
FRANKFORT, KY 40620

KEYSTONE COLLECTIONS GROUP  
546 WENDEL RD  
IRWIN, PA 15642-4582

KNOX COUNTY FEE ADMINISTRATOR  
PO BOX 177  
BARBOURVILLE, KY 40906

LANSING  
TREASURER CITY HALL 1ST FLR RM  
G-29  
124 W MICHIGAN AVE  
LANSING, MI 48933

LAPEER  
576 LIBERTY STREET  
LAPEER, MI 48446

LAUREL COUNTY  
OCCUPATIONAL TAX OFFICE  
203 BROAD STREET SUITE 2  
LONDON, KY 40741

LEXINGTON/FAYETTE TAX  
COLLECTOR  
DIVISION OF REVENUE  
200 E MAIN STREET  
LEXINGTON, KY 40507

LINCOLN COUNTY OCCUPATIONAL  
TAX AGENCY  
LINCOLN COUNTY OCCUP TAX  
PO BOX 410  
STANFORD, KY 40484

LOGAN COUNTY OCCUPATIONAL  
NET PROFITS TAX DIRECTOR  
200 W 4TH ST PO BOX 236  
RUSSELLVILLE, KY 42276

LORAIN CITY TAX  
LORAIN DEPT. OF TAXATION  
605 WEST 4TH STREET  
LORAIN, OH 44052-1647

LORDSTOWN VILLAGE  
VILLAGE HALL TAX DEPT  
1455 SALT SPRINGS RD SW  
WARREN, OH 44481-2388

LOUISIANA DEPT OF REVENUE AND  
TAXATION  
330 ARDENWOOD P O BOX 201  
BATON ROUGE, LA 70821-0201

LOUISIANA OFFICE OF EMPLOY.  
SECURITY  
P. O. BOX 94186  
BATON ROUGE, LA 70804-9186

LOUISVILLE/JEFFERSON REVENUE  
COMMISSION  
REVENUE COMMISSION  
617 W JEFFERSON ST STE 2  
LOUISVILLE, KY 40202-2767

MACON COUNTY OCCUPATIONAL TAX  
MACON COUNTY OCCUPATIONAL TAX  
PO BOX 830725  
BIRMINGHAM, AL 35283-0725

MADISON COUNTY TAX  
DIRECTOR OF FINANCE  
P.O. BOX 547  
RICHMOND, KY 40475

MAINE BUREAU OF TAXATION  
INCOME TAX DIVISION  
STATE OFFICE BUILDING  
AUGUSTA, ME 04333

MARSHALL COUNTY  
TAX ADMINISTRATOR  
P.O. BOX 114  
BENTON, KY 42025-0102

MARYLAND REVENUE  
ADMINISTRATION DIVISION  
STATE INCOME TAX BUILDING  
100 CARROLL STREET  
ANNAPOLIS, MD 21411

MASSACHUSETTS DEPARTMENT OF  
REVENUE  
200 ARLINGTON STREET  
CHELSEA, MA 02150

MASSACHUSETTS DIVISION OF  
UNEMPLOYMENT ASSISTANCE  
19 STANIFORD ST 5TH FL REVENUE  
BOSTON, MA 02114

MCCRACKEN COUNTY TAX  
ADMINISTRATION  
MC CRACKEN COUNTY COURT  
HOUSE  
PADUCAH, KY 42001

MERCER COUNTY FISCAL COURT  
OCCUP LICENSE FEE ADMINISTRATR  
P.O. BOX 265  
HARRODSBURG, KY 40330

MICHIGAN DEPARTMENT OF  
TREASURY  
TREASURY BUILDING  
430 W ALLEGAN  
LANSING, MI 48922

MICHIGAN EMPLOYMENT SECURITY  
COMMISSION  
7310 WOODWARD AVENUE  
DETROIT, MI 48202

MIFFCO TAX SERVICE (2)  
MIFFCO TAX SERVICE  
139 MARKET STREET PO BOX 746  
LEWISTOWN, PA 17044

MINNESOTA DEPARTMENT OF  
ECONOMIC SECURITY  
390 NORTH ROBERT STREET  
SAINT PAUL, MN 55101

MINNESOTA DEPARTMENT OF  
REVENUE  
MW 5555 P O BOX 66117 10 RIVER  
PARK PLAZA  
SAINT PAUL, MN 55166-0005

MISSISSIPPI EMPL. SEC. COMM  
EMPLOYMENT SEC. COMMISSION  
P.O. BOX 22781  
JACKSON, MS 39205-2781

MISSISSIPPI STATE TAX COMMISSION  
INCOME TAX DIVISION  
P O BOX 1033  
JACKSON, MS 39205

MISSOURI DEPARTMENT OF  
REVENUE  
WITHHOLDING TAX SECTION  
TRUMAN STATE OFFICE BUILDING  
JEFFERSON CITY, MO 65105-3333

MISSOURI DEPT OF LABOR AND  
INDUSTRIAL RELATI  
DIVISION OF EMPLOYMENT SECURITY  
421 E DUNKLIN ST PO BOX NO 59  
JEFFERSON CITY, MO 65104-0059

MONROE COUNTY OCCUPATIONAL  
TAX  
200 N MAIN STREET SUITE G  
TOMPKONSVILLE, KY 42167

MONTANA DEPARTMENT OF  
REVENUE  
BOX 5835  
HELENA, MT 59604-5

MONTGOMERY COUNTY  
FISCAL COURT TREASURER  
44 WEST MAIN STREET  
MOUNT STERLING, KY 40353

MORROW VILLAG  
DEPARTMENT OF TAXATION  
150 EAST PIKE STREET  
MORROW, OH 45152

MT WASHINGTON  
275 SNAPP STREET  
MOUNT WASHINGTON, KY 40047-0285

MT. STERLING  
FISCAL COURT - TREASURER  
P.O. BOX 690 44 W. MAIN ST.  
MT. STERLING, KY 40353

MUSKEGON  
INCOME TAX DIVISION  
PO BOX 29  
MUSKEGON, MI 49443-0029

NEBRASKA DEPARTMENT OF LAB  
UNEMPLOYMENT INSURANCE  
DIVISION  
550 SOUTH 16TH ST PO BOX 94600  
LINCOLN, NE 68509-4600



NEBRASKA DEPARTMENT OF  
REVENUE  
STATE OFFICE BUILDING  
P O BOX 94818  
LINCOLN, NE 68509-4818

NELSON COUNTY OCCUPATIONAL  
TAX LICENSE ADMINISTRATOR  
P.O. BOX 578, ROOM 202  
BARDSTOWN, KY 40004

NEVADA DEPT OF EMPLOYMENT  
EMPLOYMENT SECURITY DIVISION  
500 EAST THIRD STREET  
CARSON CITY, NV 89713-0001

NEW JERSEY DEPT OF  
ENVIRONMENTAL PROTECTION  
SITE REMEDIATION PROGRAM  
401 EAST STATE STREET  
TRENTON, NJ 08625-0420

NEW JERSEY DEPT OF TREASURY  
DIVISION OF TAXATION  
50 BARRACK STREET CN 240  
TRENTON, NJ 08646

NEW LEBANON VILLAGE  
INCOME TAX DEPT.  
198 SOUTH CLAYTON ROAD  
NEW LEBANON, OH 45345

NEW MEXICO DEPT OF LABOR  
UNEMPLOYMENT INS BUREAU 4088  
BOX 2281  
ALBUQUERQUE, NM 87103

NEW MEXICO REVENUE PROCESSING  
DIVISION  
TAXATION AND REVENUE DEPT  
P O BOX 630  
SANTA FE, NM 87504-0630

NORTH CAROLINA DEPARTMENT OF  
REVENUE  
P O BOX 25000  
RALEIGH, NC 27640-0045

NORTH CAROLINA EMPLOYMENT  
SECURITY COMMISSION  
700 WADE AVENUE P O BOX 25903  
RALEIGH, NC 27611-5903

NORTH DAKOTA JOB SERVICES  
1000 EAST DIVIDE AVENUE  
BISMARCK, ND 58506

NORTH DAKOTA STATE TAX  
COMMISSION  
STATE CAPITOL  
BISMARCK, ND 58505

NYS EMPLOYMENT TAXES  
PO BOX 4119  
BINGHAMTON, NY 13902-4119

OHIO DEPARTMENT OF TAXATI  
INCOME TAX DIVISIO  
P O BOX 2476  
COLUMBUS, OH 43266-0076

OHIO DEPT OF JOB & FAMILY SV  
BUREAU OF UC TAX  
4020 E 5TH STREET  
COLUMBUS, OH 43219

OHIO SCHOOL DISTRICT  
DEPARTMENT OF TAXATION  
PO BOX 182388  
COLUMBUS, OH 43218-2388

OKLAHOMA EMPLOYMENT SECURITY  
COMMISSION  
WILL ROGERS MEMORIAL OFFICE  
BLDG  
2401 N LINCOLN BLD  
OKLAHOMA CITY, OK 73105-4495

OKLAHOMA TAX COMMISSION  
WITHHOLDING TAX DIVISION  
PO BOX 26860  
OKLAHOMA CITY, OK 73126-0860

OREGON DEPARTMENT OF REVENUE  
955 CENTER STREE NE  
SALEM, OR 97310

PENDLETON COUNTY  
PENDLETON COUNTY FISCAL COURT  
233 MAIN STREET 4OOM 4  
FALMOUTH, KY 41010

PENNSYLVANIA DEPARTMENT OF  
REVENUE  
BUREAU OF ACCOUNTS SETTLEMENT  
PO BOX 280901  
HARRISBURG, PA 17127

PENNSYLVANIA DEPT OF LABOR AND  
INDUSTRY  
OFFICE OF EMPLOYMENT SECURITY  
SEVENTH AND FORSTER STREETS  
HARRISBURG, PA 17121

PHILADELPHIA DEPT OF REVENUE  
MUNI SVC - CONCOURSE LEVEL  
1401 JFK BLVD, INCOMING MAIL  
PHILADELPHIA, PA 19102

PORT HURON  
TREASURER - INCOME TAX DIVISION  
100 MC MORRAN BLVD  
PORT HURON, MI 48060

PUERTO RICO DEPARTMENT OF THE  
TREASURY  
BUREAU OF INCOME TAX  
P O BOX S4515  
SAN JUAN, PR 00902

PUERTO RICO DEPT OF LABOR AND  
HUMAN RESOURCES  
BUREAU OF EMPLOYMENT SECURITY  
505 MUNOZ RIVERA AVENUE  
HATO REY, PR 00919

RAINBOW CITY  
3700 RAINBOW DRIVE  
RAINBOW, AL 35906-6331

REGIONAL INCOME TAX AGENCY  
10107 BRECKSVILLE RD  
BRECKSVILLE, OH 44141-0800

RHODE ISLAND DIVISION OF  
TAXATION  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908

RI DEPT OF EMPLOYMENT SECURITY  
P.O. BOX 1029  
PROVIDENCE, RI 02901

ROCKFORD VIL  
TAX ADMINISTRATOR  
142 NORTH MAIN STREET  
ROCKFORD, OH 45882

SAGINAW  
INCOME TAX DIVISION  
1315 SOUTH WASHINGTON AVENUE  
SAGINAW, MI 48601-2599

SEBRING VILLAGE  
INCOME TAX DEPARTMENT  
135 EAST OHIO AVENUE  
SEBRING, OH 44672-4983

SHELBY CITY  
INCOME TAX OFFICE  
43 WEST MAIN STREET  
SHELBY, OH 44875

SHELBY COUNTY  
OCCUPATIONAL LICENSE FEE ADMIN  
215 WASHINGTON STREET  
SHELBYVILLE, KY 40065

SIMPSON COUNTY  
OCCUPATIONAL TAX ADMINISTRATOR  
PO BOX 242  
FRANKLIN, KY 42135-0242

SO. CAROLINA EMPL SEC COMMISS  
P.O. BOX 7103  
COLUMBIA, SC 29202

SOUTH DAKOTA DEPARTMENT OF  
LABOR  
UNEMPLOYMENT INSURANCE  
DIVISION  
420 S ROOSEVELT ST PO BOX 4730  
ABERDEEN, SD 57402-4730

ST LOUIS REVENUE DEPT (1)  
COLLECTOR OF REVENUE - ST. LOUIS  
1200 MARKET STREET, 410 CITY HALL  
SAINT LOUIS, MO 63103

STATE OF NEW HAMPSHIRE  
DEPART OF EMPLOYMENT SECURITY  
32 SOUTH MAIN ST.  
CONCORD, NH 03301-4857

SULLIGENT  
CITY OF SULLIGENT REV DEPT  
PO BOX 336  
SULLIGENT, AL 35586

TENNESSEE DEPT OF LABOR &  
WORKFORCE DEVELOPMENT  
550 FRENCH LNDG BLDG B FL 3  
NASHVILLE, TN 37243

TEXAS WORKFORCE COMMISSION  
101 E 15TH STREET  
AUSTIN, TX 78778-0001

THE CITY OF ALLIANCE  
INCOME TAX DEPARTMENT  
P.O. BOX 202  
ALLIANCE, OH 44601-0025

TODD COUNTY  
TODD COUNTY  
PO BOX 355  
ELKTON, KY 42220

TREASURER,KENTUCKY  
UNEMPLOYMNT  
275 EAST MAIN STREET  
FRANKFORT, KY 40601

UI TAX PROGRAM  
MONTANA DEPT OF LABOR/INDUSTRY  
PO BOX 6339  
HELENA, MT 59604-6339

UTAH DEPARTMENT OF EMPLOYMENT  
SECURITY  
140 E 300 SOUTH P O BOX 11249  
SALT LAKE CITY, UT 84147

UTAH STATE TAX COMMISSION  
210 NORTH 1950 WEST  
SALT LAKE CITY, UT 84134

VERMONT DEPARTMENT OF  
TAXATION  
DEPARTMENT OF TAXATION  
PO BOX 547  
MONTPELIER, VT 05601-0547

VERMONT DEPT OF EMPLOYMENT  
AND TRAINING  
5 GREEN MOUNTAIN DRIVE  
PO BOX 488  
MONTPELIER, VT 05602

VILLAGE OF BELLVILLE  
DIVISION OF INCOME TAX  
PO BOX 355  
BELLVILLE, OH 44813

VILLAGE OF BRADFORD  
DEPARTMENT OF TAXATION  
P.O. BOX 128  
VILLIGE OF BRADFORD, OH 45308

VILLAGE OF CRESTON  
100 N MAIN ST  
CRESTON, OH 44217

VILLAGE OF DALTON  
TAX ADMINISTRATION  
P.O. BOX 308  
DALTON, OH 44618

VILLAGE OF DOYLESTOWN  
24 S PORTAGE ST  
DOYLESTOWN, OH 44230

VILLAGE OF EVENDALE  
10500 READING  
EVENDALE, OH 45241

VILLAGE OF FARMERSVILLE OHIO  
TAX ADMINISTRATION  
117 E WALNUT ST  
FARMERSVILLE, OH 45325-0214

VILLAGE OF GARRETTSVILLE  
INCOME TAX DEPARTMENT  
P.O. BOX 306  
GARRETTSVILLE, OH 44231

VILLAGE OF GRANVILLE  
INCOME TAX BUREAU  
141 EAST BROADWAY, PO BOX 514  
GRANVILLE, OH 43023-0514

VILLAGE OF HAMLER  
TAX COLLECTOR  
P.O. BOX 435  
HAMLER VILLAGE, OH 43524

VILLAGE OF HARTVILLE  
202 W MAPLE STREET  
HARTVILLE, OH 44632

VILLAGE OF INDIAN HILL  
INCOME TAX OFFICE  
6525 DRAKE ROAD  
CINCINNATI, OH 45243

VILLAGE OF JEFFERSON  
INCOME TAX  
27 EAST JEFFERSON STREET  
JEFFERSON, OH 44047

VILLAGE OF LOWELLVILLE  
INCOME TAX DEPT  
PO BOX 124  
LOWELLVILLE, OH 44436

VILLAGE OF MANTUA  
INCOME TAX DEPARTMENT  
4736 EAST HIGH STREET  
MANTUA, OH 44255

VILLAGE OF MARSHALLVILLE  
MARSHALLVILLE VILGE INCOME TAX  
7 NORTH MAIN STREET PO BOX 217  
MARSHALLVILLE, OH 44645

VILLAGE OF MILLERSBURG  
CITY HALL  
6 N WASHINGTON STREET  
MILLERSBURG, OH 44654-1393

VILLAGE OF MONTPELIER  
INCOME TAX DIVISION  
PO BOX 148  
MONTPELIER, OH 43543

VILLAGE OF MT GILEAD  
72 W HIGH STREET  
MOUNT GILEAD, OH 43338

VILLAGE OF NAVARRE  
INCOME TAX DEPARTMENT  
27 WEST CANAL STREET  
NAVARRE, OH 44662

VILLAGE OF NEW CONCORD  
INCOME TAX DEPARTMENT  
P.O. BOX 31  
NEW CONCORD, OH 43762

VILLAGE OF OAK HARBOR  
DEPARTMENT OF OAK HARBOR  
146 CHURCH STREET  
OAK HARBOR, OH 43449

VILLAGE OF PEMBERVILLE  
115 MAIN STREET PO BOX 109  
PEMBERVILLE, OH 43450-4983

VILLAGE OF RICHFIELD  
P.O. BOX 100  
RICHFIELD, OH 44286

VILLAGE OF SHREVE  
INCOME TAX DEPARTMENT  
P.O. BOX 604  
SHREVE, OH 44676

VILLAGE OF SMITHVILLE  
INCOME TAX DEPARTMENT  
P.O. BOX 517  
SMITHVILLE, OH 44677

VILLAGE OF SOUTH BLOOMFIELD  
S. BLOOMFIELD TAX DEPARTMENT  
5023 SOUTH UNION STREET  
SOUTH BLOOMFIELD, OH 43103-1035

VILLAGE OF SUGARCREEK  
INCOME TAX DEPARTMENT  
410 SOUTH BROADWAY  
SUGARCREEK, OH 44681

VILLAGE OF WEST ALEXANDRIA  
INCOME TAX OFFICE  
16 NORTH MAIN STREET  
WEST ALEXANDRIA, OH 45381

VILLAGE OF WEST JEFFERSON  
INCOME TAX DEPARTMENT  
28 EAST MAIN STREET  
WEST JEFFERSON, OH 43162

VILLAGE OF WEST LAFAYETTE  
INCOME TAX DEPARTMENT  
P.O. BOX 175  
WEST LAFAYETTE, OH 43845

VILLAGE OF WEST SALEM INC TAX  
TAX COLLECTOR  
PO BOX 386  
WEST SALEM, OH 44287

VILLIAGE OF CANAL FULTON  
INCOME TAX DEPARTMENT  
155 E MARKET STREET, SUITE C  
CANAL FULTON, OH 44614

VINE GROVE CITY  
REVENUE CLERK  
300 W MAIN ST  
VINE GROVE, KY 40175-1306

VIRGINIA DEPARTMENT OF TAXATION  
DIVISION OF INCOME TAX  
WITHHOLDING  
PO BOX 6-L  
RICHMOND, VA 23282

VIRGINIA EMPLOYMENT COMMISSION  
703 EAST MAIN STREET  
RICHMOND, VA 23219

WALBRIDGE  
VILLAGE HALL  
111 NORTH MAIN STREET  
WALBRIDGE, OH 43465-0001

WALKER  
WITHHOLDING TAX SECTION  
PO BOX 153  
GRAND RAPIDS, MI 49501

WALNUTPORT BORO EIT  
CENTRAL TAX BUREAU  
500 W DUTTON MILL RD, STE 105  
ASTON, PA 19014

WARREN COUNTY OCCUPATIONAL  
TAX  
WARREN COUNTY TREASURER  
429 E 10TH ST  
BOWLING GREEN, KY 42101

WARREN COUNTY PUBLIC SCHOOL  
OCCUPATIONAL TAX OFFICE  
PO BOX 890947  
CHARLOTTE, NC 28289-0947

WASHINGTON EMPLOYMENT  
SECURITY DEPARTMENT  
EMPLOYMENT SECURITY BUILDING  
212 MAPLE PARK DRIVE  
OLYMPIA, WA 98504

WEST MILTON VILLAGE  
HAMILTON DIVISION OF TAXATION  
PO BOX 630314  
CINCINNATI, OH 45263-0314

WEST VIRGINIA DEPT OF  
EMPLOYMENT SECURITY  
112 CALIFORNIA AVENUE  
CHARLESTON, WV 25305-0112

WEST VIRGINIA STATE TAX  
DEPARTMENT  
INCOME TAX DIVISION  
PO BOX 3784  
CHARLESTON, WV 25337-3784

WESTAB EIT  
WEST SHORE TAX BUREAU  
PO BOX 656  
CAMP HILL, PA 17011-0656

WESTAB LST  
WEST SHORE TAX BUREAU  
PO BOX 656  
CAMP HILL, PA 17011-0656

WHITLEY CNTY OCCUPATIONAL TAX  
PO BOX 268  
WILLIAMSBURG, KY 40769

WISCONSIN DEPARTMENT OF  
REVENUE  
PO BOX 8902  
MADISON, WI 53708

WISCONSIN DEPT OF INDUSTRY  
LABOR AND HUMAN RE  
UNEMPLOYMENT COMPENSATION  
DIVISION  
201 E WASHINGTON AVE PO BOX 7946  
MADISON, WI 53707

WOODFORD COUNTY  
WOODFORD COUNTY COURTHOUSE  
103 SOUTH MAIN  
VERSAILLES, KY 40383

WYOMING DEPARTMENT OF  
EMPLOYMENT  
EMPLOYMENT RESOURCES DIVISION  
100 WEST MIDWEST PO BOX 2760  
CASPER, WY 82602

YORK/ADAMS TAX BUREAU  
1415 NORTH DUKE STREET (PO Box  
15627)  
YORK, PA 17405-0156